

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

PLEASE TAKE NOTICE that on July 2, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their thirty-eighth omnibus objection to expunge certain tax claims (the “**Thirty-Eighth Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Thirty-Eighth Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New

York 10004, on **August 6, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT “A” ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the Thirty-Eighth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael

J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **July 30, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Thirty-Eighth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Thirty-Eighth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this thirty-eighth omnibus objection to expunge certain tax claims (the “**Thirty-Eighth Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the claims listed on **Exhibit “A”** annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto filed by certain taxing authorities (collectively, the “**Taxing Authorities**”) and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “**Tax Claims**”) are claims related to tax liabilities that have been assumed by General Motors, LLC (“**New GM**”) pursuant to the terms of that certain Amended and Restated Master Sale and Purchase Agreement (the “**Master Purchase Agreement**”), dated as of June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM. The Tax Claims include claims for franchise taxes, payroll taxes, real property taxes, sales and use taxes, income taxes, personal property taxes, or a combination thereof. As described further below, the Tax Claims have been assumed by New GM pursuant to the Master Purchase Agreement and are therefore not liabilities of MLC or the Debtors and should therefore be disallowed and expunged. Contact information

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

for a New GM representative is set out in paragraph 14 below to further assist the Taxing Authorities whose Tax Claims are the subject of this Motion.

The Master Purchase Agreement

3. The Master Purchase Agreement provides, at Article II (*Purchase and Sale*), Section 2.1 (*Purchase and Sale of Assets; Assumption of Liabilities*):

On the terms and subject to the conditions set forth in this Agreement, other than as set forth in Section 6.30, Section 6.34 and Section 6.35, at the Closing, Purchaser shall (a) purchase, accept and acquire from Sellers, and Sellers shall sell, transfer, assign, convey and deliver to Purchaser, free and clear of all Encumbrances (other than Permitted Encumbrances), Claims and other interests, the Purchased Assets and (b) assume and thereafter pay or perform as and when due, or otherwise discharge, all of the Assumed Liabilities.

4. Section 2.3(a) of the Master Purchase Agreement (*Assumed and Retained Liabilities*) provides in pertinent part:

(a) The “Assumed Liabilities” shall consist only of the following Liabilities of Sellers:

(v) all Liabilities of Sellers (A) arising in the Ordinary Course of Business during the Bankruptcy Case through and including the Closing Date, to the extent such Liabilities are administrative expenses of Sellers’ estates pursuant to Section 503(b) of the Bankruptcy Code and (B) arising prior to the commencement of the Bankruptcy Cases to the extent approved by the Bankruptcy Court for payment by Sellers pursuant to a Final Order (and for the avoidance of doubt, Sellers’ Liabilities in clauses (A) and (B) above include Sellers’ Liabilities for personal property Taxes, real estate and/or other ad valorem Taxes, use Taxes, sales Taxes, franchise Taxes, income Taxes, gross receipt Taxes, excise Taxes, Michigan Business Taxes and Michigan Single Business Taxes), in each case, other than (1) Liabilities of the type described in Section 2.3(b)(iv), Section 2.3(b)(vi) and Section 2.3(b)(ix), (2) Liabilities arising under any dealer sales and service Contract and any Contract related thereto, to the extent such Contract has been designated as a Rejectable Executory Contract, and (3) Liabilities otherwise assumed in this Section 2.3(a);

5. The term “Liabilities” is defined in the recitals to the Master Purchase

Agreement as follows:

“Liabilities” means any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on or off-balance sheet or otherwise, or due or to become due, including Indebtedness and those arising under any Law, Claim, Order, Contract or otherwise.

6. Pursuant to the Master Purchase Agreement, New GM has assumed all taxes described above, which include the Tax Claims. Further, New GM has reviewed Exhibit “A” and has acknowledged (subject to its rights as a taxpayer to review and dispute tax claims with the Taxing Authorities in the ordinary course) that it has assumed the types of Tax Claims that form the basis for this Thirty-Eighth Omnibus Objection to Claims as a result of the Master Purchase Agreement. In many cases, the taxes in question have already been satisfied by New GM. The Debtors therefore seek entry of an order disallowing and expunging from the claims register the Tax Claims.

Jurisdiction

7. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

8. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9,

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

2009, two additional Debtors (the “**Realm/Encore Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

9. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

10. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Initial Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order. The claimants that are listed in Exhibit “A” have all filed claims against the Initial Debtors.

The Relief Requested Should Be Approved by the Court

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See*

³ The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

In re Oneida, Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). The Debtors have compared their books and records with the proofs of claim identified on Exhibit “A” and have determined that the Tax Claims are not the responsibility of MLC or the Debtors, having been assumed by New GM as described herein. New GM has also acknowledged this to be the case. Paragraph 26 of the Order approving the Master Purchase Agreement [Docket No. 2968] provides that:

Except as provided in the [Master Purchase Agreement] or this Order, after the Closing, the Debtors and their estates shall have no further liabilities or obligations with respect to any Assumed Liabilities other than certain Cure Amounts as provided in the [Master Purchase Agreement], and all holders of such claims are forever barred and estopped from asserting such claims against the Debtors, their successors or assigns, and their estates.

13. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Tax Claims.

Contact Details for New GM Representative

14. Taxing Authorities may contact the following New GM representative to discuss the Tax Claims and confirm their assumption by New GM:

Angela R. Winiarski (Senior Tax Counsel)

Telephone: 313-665-4025
Fax: 313-665-4125
Email: angela.winiarski@gm.com

Address: General Motors Company
300 GM Renaissance Center
MC# 482-C16-B16
Detroit, MI 48265

[Remainder of Page Intentionally Left Blank]

Notice

15. Notice of this Thirty-Eighth Omnibus Objection to Claims has been provided to each claimant listed on Exhibit "A" and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670].

16. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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767 Fifth Avenue
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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
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MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

ORDER GRANTING DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the thirty-eighth omnibus objection to expunge certain tax claims, dated July 2, 2010 (the “**Thirty-Eighth Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (Docket No. 4180], seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Thirty-Eighth Omnibus Objection to Claims; and due and proper notice of the Thirty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-Eighth Omnibus Objection to Claims is in the best interests of the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Thirty-Eighth Omnibus Objection to Claims.

Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirty-Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Thirty-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** annexed hereto under the heading “*Claims to be Disallowed and Expunged*” are disallowed and expunged; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the Thirty-Eighth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*”; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY ATTN TERRY GODDARD - ATTORNEY GENERAL & DENISE ANN FAULK ASSISTANT ATTORNEY GENERAL 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007	65170	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$0.00	(P)		
			\$7,248.00	(U)		
			\$7,248.00	(T)		
			Unliquidated			
BOROUGH OF WEST MIFFLIN LEGAL TAX SERVICE INC 714 LEBANON ROAD WEST MIFFLIN, PA 15122	373	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$2,813.48	(P)		
			\$0.00	(U)		
			\$2,813.48	(T)		
			Unliquidated			
CITY OF NEW YORK DEPARTMENT OF FINANCE ATTN RON MEDLEY OF COUNSEL SPECIAL ASSISTANT CORP COUNSEL FOR LEGAL AFFAIRS NYC DEPARTMENT OF FINANCE 345 ADAMS STREET 5TH FL BROOKLYN, NY 11201	1144	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$23,884,720.18	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$23,884,720.18	(T)		
			Unliquidated			
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION BANKRUPTCY SECTION PO BOX 161108 ATLANTA, GA 30321	70310	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00	(A)		
			\$9,680.60	(P)		
			\$499.00	(U)		
			\$10,179.60	(T)		
			Unliquidated			
ILLINOIS DEPARTMENT OF REVENUE BANKRUPTCY ADMINISTRATION UNIT 100 W RANDOLPH ST LEVEL 7-410 CHICAGO, IL 60601	70289	Motors Liquidation Company	\$0.00	(S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$4,382.00	(A)		
			\$0.00	(P)		
			\$0.00	(U)		
			\$4,382.00	(T)		
			Unliquidated			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

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Exhibit A

Thirty-Eighth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
INDIANA DEPARTMENT OF STATE REVENUE ATTN CAROL LUSHELL BANKRUPTCY SECTION 100 NORTH SENATE AVENUE ROOM N203 INDIANAPOLIS, IN 46204	69680	Motors Liquidation Company	\$0.00 (S) \$12,204.05 (A) \$0.00 (P) \$0.00 (U) \$12,204.05 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
MISSISSIPPI STATE TAX COMMISSION BANKRUPTCY SECTION PO BOX 22808 JACKSON, MS 39225	70311	MLCS, LLC	\$0.00 (S) \$0.00 (A) \$160.50 (P) \$15.00 (U) \$175.50 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	70178	Motors Liquidation Company	\$3,594.28 (S) \$0.00 (A) \$34,311,816.66 (P) \$2,418,843.73 (U) \$36,734,254.67 (T) Unliquidated		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205	68604	Motors Liquidation Company	\$9,671.09 (S) \$0.00 (A) \$33,694,042.53 (P) \$2,313,241.80 (U) \$36,016,955.42 (T) Unliquidated		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70316	Motors Liquidation Company	\$0.00 (S) \$499.80 (A) \$0.00 (P) \$0.00 (U) \$499.80 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

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Exhibit A

Thirty-Eighth Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70317	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$18.62 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$18.62 (T)		
PROPERTY TAX COMMISSIONER C/O DON ARMSTRONG PO BOX 1298 COLUMBIANA, AL 35051	70318	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$19.72 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$19.72 (T)		
RED RIVER APPRAISAL DISTRICT PO BOX 461 CLARKSVILLE, TX 75426	7946	Motors Liquidation Company	\$43.92 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$0.00 (P)		
			\$0.00 (U)		
			\$43.92 (T)		
ST FRANCOIS COUNTY COLLECTOR 1 W LIBERTY SUITE 201 FARMINGTON, MO 63640	70320	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$63,070.69 (P)		
			\$0.00 (U)		
			\$63,070.69 (T)		
STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION GOVERNOR W AVERELL HARRIMAN STATE OFFICE BUILDING CAMPUS BUILDING 12 ROOM 256 ALBANY, NY 12240 UNITED STATES OF AMERICA	65969	Motors Liquidation Company	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$158,320.13 (P)		
			\$0.00 (U)		
			\$158,320.13 (T)		
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202	70284	MLCS, LLC	\$0.00 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			\$0.00 (A)		
			\$8,955,415.48 (P)		
			\$0.00 (U)		
			\$8,955,415.48 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)		Grounds For Objection	Objection Page Reference
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY - COLLECTIONS DIVISION PO BOX 12548 AUSTIN, TX 78711	3044	Motors Liquidation Company	\$14,717,820.57 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$14,717,820.57 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS ET AL C/O OFFICE OF THE ATTORNEY GENERAL COLLECTIONS DIVISION / BANKRUPTCY SECTION PO BOX 12548, CAPITOL STATION AUSTIN, TX 78711	70291	Motors Liquidation Company	\$0.00 (S) \$2,001.40 (A) \$0.00 (P) \$0.00 (U) \$2,001.40 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated			
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS ET AL C/O OFFICE OF THE ATTORNEY GENERAL COLLECTIONS DIVISION / BANKRUPTCY SECTION PO BOX 12548, CAPITOL STATION AUSTIN, TX 78711	70292	Motors Liquidation Company	\$0.00 (S) \$4,863.88 (A) \$0.00 (P) \$0.00 (U) \$4,863.88 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated			
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TX, TX MUNICIPALITIES, TX COUNTIES, SPECIAL PURPOSE DISTRICTS &/OR TX METROPOLITAN OR REGIONAL TRANSPORTATION AUTHORITIES OFFICE OF THE ATTY GEN BANKRUPTCY-COLLECTIONS DIVISION P O BOX 12548 AUSTIN, TX 78711	213	Motors Liquidation Company	\$23,682,813.33 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$23,682,813.33 (T)		No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
			Unliquidated			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED					
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference
TEXAS COMPTROLLER OF PUBLIC ACCTS ON BEHALF OF THE STATE OF TX,	211	Motors Liquidation Company	\$24,623,816.42 (S)	No Liability; Claims seek recovery of amounts for which the Debtors are not liable	Pgs. 1-5
TX MUNICIPALITIES, TX COUNTIES, SPECIAL PURPOSE DISTRICTS &/OR			\$0.00 (A)		
TX METROPOLITAN OR REGIONAL TRANSPORTATION AUTHORITIES			\$0.00 (P)		
OFFICE OF THE ATTY GENERAL-BANKRUPTCY COLLECTIONS DIVISION			\$0.00 (U)		
P O BOX 12548			\$24,623,816.42 (T)		
AUSTIN, TX 78711					
Unliquidated					
Claims to be Disallowed and Expunged Totals	21		\$63,037,759.61 (S)		
			\$23,908,709.65 (A)		
			\$77,195,320.07 (P)		
			\$4,739,847.53 (U)		
			\$168,881,636.86 (T)		

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.